

Nov-20-02 04:18pm From-  
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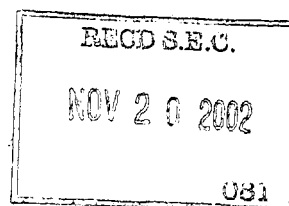
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**NYSE**



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**REVISED**

November 20, 2002



Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 -- STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

**PROCESSED**

**NOV 22 2002**

**P THOMSON  
FINANCIAL**

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, LEHMAN ABS CORPORATION, 2,959,640 Corporate Backed Trust Certificates, American General Institutional Capital A Capital Securities-Backed Series 2002-17, Class A-1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on November 20, 2002. Tentative listing date -- November 21, 2002.

Sincerely,

*David L. Hall*